File No. 234

19 1929

Collection No.

Mysore Residency.

Pros. Serial Nos.

Subject.

Exemption from municipal taxes of premises used for religious purposes e.g. No 38, K. No 4 Street & No 36, Pulyarkoil Street.

Previous References.

7 84/23

Later References.

OFP—6788&P—(G-1085)—10 3-30—1,00,000.

S.N.1

Letter No.1997/29, dated the 31st July, 1929, from the President, Municipal Commission, Civil and Military Station, Bangalore.

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(1) The tax leviable under the Bangalore Municipal Law on buildings in the Station is 14 per cent on the annual rental valuation, i.e., house tax at 8 per cent and water tax at 6 per cent.

(2) Under the proviso in Appendix No.41 in the Municipal Bye-Laws, no building ordinarily used as a place of public worship or a charitable institution shall be liable to any taxation.

(3) The Resolution may perhaps be confirmed.

Submitted for orders, with a draft for consideration.

C.K. Srikanta Iyer.
10/8/29

Secretary

(4) What is the 'Sri Emberumanar Sabha' And can the house be called a "place of public worship" as mentioned in Appendix 41 to the Bangalore Municipal Law.

Precedent put up is a charitable institution . It seems to me that the Appendix would cover a temple but not necessarily any house owned, even if used, by a religious body .

21.8.29

Para 4 of notes ante.

(5) The "Sri Emberumanar Sabha" is an association consisting of a number of Hindus who meet together at the place for religious purposes and sing songs of devotion and prayer to God.

(6) It cannot be called a "place of public worship" as mentioned in the proviso to Appendix 41 to the Bangalore Municipal Bye-Laws.

(7) As it did not come within the scope of the above proviso, the Municipal Commission have passed a resolution at a special meeting exempting it from the payment of Municipal taxes, as required by Section 46(2) of the Bangalore Municipal Law.

Chikanna Iyer.
26/8/29

Have we the full discussion on this?
27.8.29

Para 8 of notes.

(9) Please see the proceedings of the Commission of the Special Meeting held on the 26th July, 1929.
~~There was in fact no discussion on this subject.~~

Chikanna Iyer.
30/8/29

(10) We may refer to the Proceedings of the Special meeting of the Municipal Committee on the 26th July 1929 and ask the President kindly to send us fuller information showing the grounds on which the exemption is requested, i.e. the nature of the "religious purposes" for which the building is used.

8.9.29

Para 10 of notes ante.

(11) Draft to the President, Municipal Commission, submitted.

Chitrikanta Dyn.
10/9/29

10/9/29 As amended

17.9.29

Secretary

S.N. 2 Issued No. 7975, dated the 20th September, 1929.

S.N. 3 Letter No. 1997/29, dated the 18th October, 1929, from the President, Municipal Commission, C & M Station, Bâlore.

(E) (31) (12) Please see S.Nos. 1 and 2.

(R) of S.N. 1/a

In the circumstances set forth in P.U.C., the Resolution of the Municipal Commission exempting the Sabah from payment of Municipal taxes may be confirmed.

Draft submitted.

Chitrikanta Dyn.
24/10/29

24/10

28.10.29

Secretary

28/10

29/10/29

S.N. 5.

Letter No. 149/31, dated the 13th January, 1931, from the President, Municipal Commission, Civil and Military ---- Station, Bangalore.

The premises No. 36 Pullayarkoil street, Civil and ----- Military Station, Bangalore, were first exempted from taxation in the year 1918-19 by Mr. Tasker, the then President, Municipal Commission, on the ground that the income from them was being utilized solely for charitable purposes. Ever since the exemption was being renewed by successive Presidents on the same ground.

Under Appendix No. 41 to the Municipal Bye-Law, only the building ordinarily used as a place of public worship or charitable institutions should be exempted. Therefore the exemption hitherto granted does not appear to be in order. The Auditors now want the President to regularise the ------ exemptions granted for the years 1926-27, 1927-28 and ----- 1928-29 by getting the sanction of the Municipal Commission under section 46(2) of the Bangalore Municipal Law.

Under Section 46(2), the Commission may, by resolution passed at a special meeting and confirmed by the Resident, and the Resident may, by order, exempt in whole or in part from the payment of any such tax any person or class of persons or any property or description of property. The President, Municipal Commission thinks that the amount viz., Rs. 10-1-4 per annum is not large enough or the matter ---- sufficiently important for him to call a special meeting of the Municipal Commission for the purpose. He therefore asks for the Resident's sanction under Section 46(2). In the circumstances explained by the President, the sanction asked for may perhaps be accorded. Draft submitted for approval.

T. N. Thangavelu Mudaliar
28-1-1931

Secretary.

29/1/31

S.N. 6.

Issued No. 796, dated the 4th February, 1931.

H.O.
14 1,000—27—7—1929.

No. 1997/29 CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.

DATED 31st July 1929.

From

G. H. COOKE ESQ., M. C., I. C. S.,

President, Municipal Commission,
C. & M. Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

I have the honour to forward, herewith, a copy of the Commission's resolution No.1 dated the 26th July 1929 exempting premises No.38, K. No.4 Street, used for religious purposes, from payment of Municipal taxes with effect from the 1st April 1929. I request that the Hon'ble the Resident may be pleased to confirm the resolution as required by Section 46 (2) of the Bangalore Municipal Law.

2. The premises are in the occupation of "Sri Emberumanar Sabha" and are reported to have been purchased with public donations for the use of this religious institution. The grant of the exemption has been recommended by the Commissioners of the division in which the premises are situated.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.

1a

Municipal Commission's resolution dated the 26th July 1929. (Special Meeting).

---

1. Exemption under Section 46 (2) of the Bangalore Municipal Law, with effect from the 1st April 1929 of the taxes on premises No.38, K. No.4 street, used for religious purposes.

Recommended.

Resolved that under Section 46 (2) of the Bangalore Municipal Law, premises No.38, K. No.4 street, which is used for religious purposes, be exempted from payment of Municipal taxes with effect from the 1st April 1929.

(Sd). G. H. Cooke,

President, M. C.

' Copy. '

31/7/29

MVL.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 7975 Enc.

2

234/1929.

From

Major G. Loch,
SECRETARY to the RESIDENT in MYSORE.

To

The President,
Municipal Commission,
Civil and Military Station,
B a n g a l o r e.

Dated Bangalore, 20th Septr., *192* 9.

Subject.

Proposal to exempt premises No.38, K.No.4 Street, from the payment of municipal taxes.

Sir,

S.N.1

I am directed to refer to your letter No.1997/29, dated the 31st July, 1929, and to the Proceedings of the Special meeting of the Municipal Commission on the 26th July, 1929, a copy of which was forwarded with your letter No.2552/29, dated the 13th August, 1929, regarding the proposal to exempt premises No.38, K.No.4 Street, from the payment of municipal taxes.

S.N. 307
124-17

2. I am to ask that fuller information may be furnished explaining the grounds on which the exemption from the payment of municipal taxes is requested and showing in particular, whether the premises are used exclusively for religious purposes and, if so, the nature of the religious purposes.

I have the honour to be,
Sir,
Your most obedient servant,

Major.
SECRETARY TO THE RESIDENT.

ASB

H.O.
14 1,000—27—7—1929.

3

No. 1997/29

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.

DATED 18 October 1929.

From

G. H. COOKE ESQ., M. C., I. C. S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Subject:- Proposal to exempt premises No.38, K. No.4 street, from the payment of Municipal taxes.

With reference to para 2 of your letter No.7975/234-1929 dated the 20th September 1929, I have the honour to inform you that No.38, K. No.4 street was originally the property of Mr. Rathnam Pillay, who gave it to the "Sri Emberumanar Sabah", under a registered deed of gift, to be exclusively used for religious purposes. A portion of the premises is used as a free night school for the depressed classes, and the rest of the building has been converted into a small temple which contains the idol of a Hindu God. The depressed classes residing in the vicinity go to this temple to worship and to offer congregational prayers by conducting "Bhajanas". It is on these grounds that it is proposed to exempt the premises from the payment of Municipal taxes. I request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution of the 26th July 1929 submitted with my letter No.1997/29 dated the 31st July 1929.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 9230 DATED BANGALORE, 31/10/29 4

FROM

THE SECRETARY TO THE RESIDENT IN MYSORE.

To

The President,
Municipal Commission,
Civil & Military Station,
Bangalore.

T.S.N. 1 E

Reference ~~MK~~ your ~~letter~~ ~~XXX~~ No. 1997/29, dated the 31st July, 1929.

Subject. Forwarding for confirmation, a copy of Resolution No.1, dated the 26th July, 1929, of the Municipal Commission, exempting premises No.38, K.No.4 Street, used for religious purposes, from the payment of Municipal taxes with effect from the 1st April, 1929.

O N

Under Section 46(2) of the Bangalore Municipal Law, the Hon'ble the Resident is pleased to confirm the above Resolution.

C. G. Lock.

Major.
SECRETARY TO THE RESIDENT.

CMS
9/11/10/29

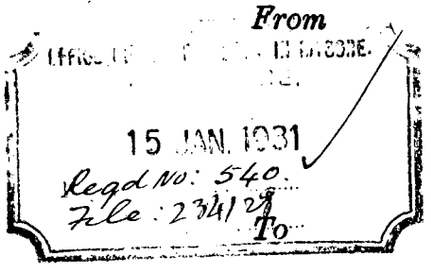
H. O.
14 2,000—17—9—1930.

5

No. 149/31
4m3

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.
DATED 13th January 1931.

From



G. H. COOKE ESQ, M. C., I. C. S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

I have the honour to forward, herewith, an extract of an objection raised by the Auditor who audited the accounts of this Municipality for the year 1928-29 in respect of an exemption from taxation granted by myself and my predecessors in office, my reply thereto, and the further remarks of the Auditor.

The premises in question were first exempted from taxation in the year 1918-19 by Mr. Tasker on the ground that the income from them was being utilised solely for charitable purposes. Ever since, the exemption was being renewed by successive Presidents on the same ground. Appendix No. 44 to the Municipal Bye-laws under which the power was being exercised restricts exemptions to such buildings as are used as places of worship or charitable institutions. It cannot, therefore, strictly interpreted, cover the case in question. The Auditors have now, after several years, realized this fact and want me to regularise the exemptions granted for the years 1926-27, 1927-28 and 1928-29 by getting the sanction of the Municipal Commission under Section 46 (2). The tax on the building is only Rs.10-1-4 per year and I do not think the amount is large enough or the matter sufficiently important for me to call a special meeting of the Municipal Commission for the purpose. I would, therefore, request you to move the Hon'ble the Resident to exercise his

P.T.O.

powers of exemption under Section 46 (2) Bangalore Municipal Law.

The taxes for 1929-30 and onwards will be collected. In fact the instalment due for the 1st half of 1929-30 has already been collected.

I have the honour to be,
Sir,
Your most obedient servant,

13.1.31

President, M. C.

MVL.

13/1/31

5/A

Extract of para No.13 from the report on the audit of the accounts of the Civil and Military Station Municipality, Bangalore, for the year 1928-29.

---

13. *<u>Remission of taxes</u>.* - *Exemption from the payment of taxes due for 1926-27, 1927-28 and 1928-29 in respect of premises No.36, Pullayarkoil street was granted on the ground that the rent derived therefrom was devoted solely for feeding the poor and repairing the Cemetery of a Swamiji. As exemptions can be granted only if the buildings are utilised or used as a place of public worship or charitable institution under Appendix No.44 to the Municipal Bye-laws, the sanction of the Commission should be obtained in the present case under Section 46 (2) of the Municipal Law for the exemption in as much as the income from the building only is utilised for charitable purposes and not the building itself.*

MVL.

5

Extract from letter No.866/30 dated the 13th August 1930, from the President, Municipal Commission, Civil and Military Station, Bangalore, to the Audit Officer, Bangalore.

With reference to your letter No.Bang.Audits.3-10/29-30, Part II-997 dated the 15th March 1930, forwarding the audit report on the accounts of this Municipality for the year 1928-29, I have the honour to furnish the following replies:-

x x x x x

Para 13. - Taxes due for the first half of 1929-30 have been recovered. The audit instructions have been noted for future guidance.

x x x x x x

MVL.

Amisanas

Extract from letter No.Bang.Audits.3-10-437/29-30 dated the 8th September 1930, from the Audit Officer, Experiments, Bangalore, to the President, Municipal Commission, Civil and Military Station, Bangalore.

Audit Report for 1928-29.

With reference to your letter No.866/30 dated the 13th August 1930, forwarding replies to certain paragraphs of the Audit Report on the accounts for 1928-29, I have the honour to offer the following further remarks for necessary action.

x x x x x

Paragraph.13. - The action to regularise the exemption till now granted may be intimated. The approval of the Commission under Section 46 (2) of the Municipal Law is necessary

x x x x x x

MVL.

DEPARTMENT.

BRANCH.

File No. 234 1929

Serial No. 6

Draft

~~Letter~~ Memorandum Telegram

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If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

& Recip (A)

No. 796. Dated 4th Feb 1931.

To

The President, Municipal ------
Commission, Civil and Military
Station, Bangalore.

Reference your letter No. 149/31, --
dated the 13th January, 1931.

Subject.

Exemption from the payment of taxes due for 1926-27, 1927-28 and 1928-29 in respect of premises No. 36 ------- Pullayarkoil street, Civil and ~~Mixxxx~~ Military Station, Bangalore.

Under Section 46(2) of the ------ Bangalore Municipal Law, 1897, the Hon'ble the Resident is pleased to exempt premises No. 36 Pullayarkoil Street, Civil and Military Station, Bangalore, from the payment of --- Municipal taxes due for the years 1926-27, 1927-28 and 1928-29, in order to regularise your action in the matter.

2. The taxes on the premises for 1929-30 and onwards should be recovered.

2.9.31

Secretary to the Resident.

T. N. Thangavelu
2-2-1931

Exd. T.N. 3/2

S. 5.

M.G.I.P.C.—S1—758(H)DCF—(G-348)—11-7-29—50,000 Pads.